



GASCONADE COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1999

**From The Office Of State Auditor  
Claire McCaskill**

Report No. 2000-120  
November 30, 2000  
[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

# AUDIT REPORT



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

November 2000

[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

**IMPORTANT:** The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Gasconade, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

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This audit of Gasconade County was a financial and compliance audit of various county operating funds.

The audit includes some other matters upon which the county should consider and take appropriate corrective action.

**Copies of the audit are available upon request.**

YELLOW SHEET

GASCONADE COUNTY, MISSOURI

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## FINANCIAL SECTION

## State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON  
THE FINANCIAL STATEMENTS**

To the County Commission  
and  
Officeholders of Gasconade County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Gasconade County, Missouri, as of and for the years ended December 31, 1999 and 1998, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

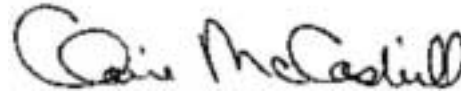
The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Gasconade County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Gasconade County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Gasconade County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31,



1999 and 1998, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we also have issued our report dated August 31, 2000, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" being more prominent than the last name "McCaskill".

Claire McCaskill  
State Auditor

August 31, 2000 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Douglas J. Porting, CPA
In-Charge Auditor:	Gayle A. Garrison
Audit Staff:	Susan M. Cessac
	Stephen M. Garner, Jr.



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission  
and  
Officeholders of Gasconade County, Missouri

We have audited the special-purpose financial statements of various funds of Gasconade County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated August 31, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

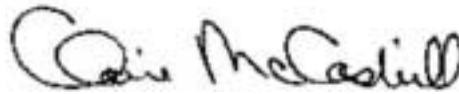
As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Gasconade County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted an immaterial instance of noncompliance, which we have reported to the management of the county in the accompanying Letter on Other Matters.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Gasconade County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of

the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to the management of the county in the accompanying Letter on Other Matters.

This report is intended for the information of the management of Gasconade County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill  
State Auditor

August 31, 2000 (fieldwork completion date)

## Financial Statements

Exhibit A-1

GASCONADE COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 1999

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 300,994	1,387,750	1,215,780	472,964
Special Road and Bridge	263,057	1,517,334	1,166,357	614,034
Assessment	5,017	155,168	154,143	6,042
Union Electric	593	41,637	41,083	1,147
Law Enforcement Training	3,504	4,398	3,133	4,769
Prosecuting Attorney Training	836	664	461	1,039
Prosecuting Attorney Bad Check	8,775	5,565	7,581	6,759
Emergency 911	42,305	187,130	211,597	17,838
Sheriff's Department Law Enforcement	4,568	40,674	24,869	20,373
Recorder's Record Retention	16,420	15,937	16,201	16,156
Family Service and Justice	1,020	3,027	0	4,047
Health Center	14,672	379,797	371,483	22,986
County Health Building	22,335	7,874	0	30,209
Circuit Clerk Interest	11,411	1,867	0	13,278
Associate Circuit Interest	5,610	517	1,500	4,627
Law Library	2,815	1,668	2,585	1,898
Community Mental Health Board	92,958	141,022	191,520	42,460
Domestic Violence	1,940	1,033	1,000	1,973
Helds Island Road Project - CDBG	0	46,401	45,395	1,006
Total	\$ 798,830	3,939,463	3,454,688	1,283,605

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

GASCONADE COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 1998

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 331,059	1,346,923	1,376,988	300,994
Special Road and Bridge	136,499	1,309,773	1,183,215	263,057
Assessment	6,915	141,728	143,626	5,017
Union Electric	277	36,312	35,996	593
Law Enforcement Training	1,316	4,553	2,365	3,504
Prosecuting Attorney Training	833	739	736	836
Prosecuting Attorney Bad Check	12,847	4,614	8,686	8,775
Emergency 911	47,513	220,149	225,357	42,305
Sheriff's Department Law Enforcement	0	4,568	0	4,568
Recorder's Record Retention	24,599	10,252	18,431	16,420
Family Service and Justice	0	1,020	0	1,020
Health Center	16,788	348,545	350,661	14,672
County Health Building	18,697	6,343	2,705	22,335
Circuit Clerk Interest	9,678	1,740	7	11,411
Associate Circuit Interest	5,019	591	0	5,610
Law Library	2,622	1,753	1,560	2,815
Community Mental Health Board	95,886	133,595	136,523	92,958
Domestic Violence	2,326	614	1,000	1,940
Total	\$ 712,874	3,573,812	3,487,856	798,830

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit B

GASCONADE COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 GENERAL REVENUE FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property taxes	\$ 181,800	192,748	10,948	167,400	189,323	21,923
Sales taxes	746,250	813,540	67,290	753,000	735,025	(17,975)
Intergovernmental	26,601	24,428	(2,173)	47,100	40,673	(6,427)
Charges for services	259,200	245,451	(13,749)	242,650	271,147	28,497
Interest	25,000	25,990	990	20,000	24,996	4,996
Other	42,570	38,337	(4,233)	50,370	56,665	6,295
Transfers in	55,587	47,256	(8,331)	37,569	29,094	(8,475)
Total Receipts	1,337,008	1,387,750	50,742	1,318,089	1,346,923	28,834
<b>DISBURSEMENTS</b>						
County Commission	114,142	111,021	3,121	77,535	73,072	4,463
County Clerk	93,492	91,441	2,051	81,342	76,505	4,837
Elections	35,999	31,270	4,729	90,697	77,623	13,074
Buildings and grounds	51,636	50,587	1,049	67,028	54,713	12,315
Other	143,900	125,941	17,959	189,637	251,270	(61,633)
County Treasurer	36,970	36,576	394	24,503	24,056	447
County Collector	102,258	97,318	4,940	95,187	90,455	4,732
Circuit Clerk/Ex Officio Recorder of Deeds	38,078	33,826	4,252	37,185	33,943	3,242
Associate Circuit Court/Probate	20,302	11,151	9,151	23,145	19,361	3,784
Court administration	1,550	702	848	450	365	85
Public Administrator	27,982	26,876	1,106	25,562	31,397	(5,835)
Sheriff	306,588	297,325	9,263	307,054	303,273	3,781
Jail	110,239	122,393	(12,154)	107,715	100,433	7,282
Prosecuting Attorney	104,600	89,723	14,877	100,848	86,925	13,923
Juvenile Officer	33,074	27,665	5,409	44,012	41,367	2,645
County Coroner	9,039	6,965	2,074	9,039	9,029	10
Surveyor	0	0	0	3,385	3,201	184
Court reporter	325	0	325	325	0	325
Emergency Fund	40,110	0	40,110	39,543	0	39,543
Transfers out	65,800	55,000	10,800	119,428	100,000	19,428
Total Disbursements	1,336,084	1,215,780	120,304	1,443,620	1,376,988	66,632
RECEIPTS OVER (UNDER) DISBURSEMENTS	924	171,970	171,046	(125,531)	(30,065)	95,466
CASH, JANUARY 1	300,983	300,994	11	331,059	331,059	0
CASH, DECEMBER 31	\$ 301,907	472,964	171,057	205,528	300,994	95,466

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit C

GASCONADE COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 334,000	362,042	28,042	316,300	325,428	9,128
Sales taxes	437,000	488,323	51,323	443,625	430,337	(13,288)
Intergovernmental	530,700	529,298	(1,402)	789,000	525,281	(263,719)
Interest	23,000	27,036	4,036	22,000	24,313	2,313
Other	222,500	110,635	(111,865)	12,500	4,414	(8,086)
Total Receipts	1,547,200	1,517,334	(29,866)	1,583,425	1,309,773	(273,652)
DISBURSEMENTS						
Salaries	355,000	338,047	16,953	360,701	346,380	14,321
Employee fringe benefits	99,712	97,322	2,390	106,008	99,802	6,206
Supplies	8,000	4,665	3,335	10,000	5,328	4,672
Insurance	40,000	29,037	10,963	40,000	35,902	4,098
Road and bridge materials	318,000	250,448	67,552	350,500	316,459	34,041
Equipment repairs	214,500	157,797	56,703	234,500	161,909	72,591
Rentals	1,500	500	1,000	2,500	500	2,000
Equipment purchases	175,000	127,584	47,416	80,000	78,397	1,603
Construction, repair, and maintenance	277,363	100,274	177,089	444,000	94,392	349,608
Other	25,500	15,246	10,254	39,250	17,077	22,173
Transfers out	45,437	45,437	0	27,069	27,069	0
Total Disbursements	1,560,012	1,166,357	393,655	1,694,528	1,183,215	511,313
RECEIPTS OVER (UNDER) DISBURSEMENTS	(12,812)	350,977	363,789	(111,103)	126,558	237,661
CASH, JANUARY 1	263,057	263,057	0	136,499	136,499	0
CASH, DECEMBER 31	\$ 250,245	614,034	363,789	25,396	263,057	237,661

The accompanying Notes to the Financial Statements are an integral part of this statement.



## Exhibit D

GASCONADE COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 ASSESSMENT FUND

Year Ended December 31,						
1999				1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 151,700	152,205	505	138,072	138,489	417
Interest	1,000	1,140	140	900	1,058	158
Other	2,000	1,823	(177)	1,600	2,181	581
Transfers in	10,800	0	(10,800)	19,428	0	(19,428)
Total Receipts	165,500	155,168	(10,332)	160,000	141,728	(18,272)
DISBURSEMENTS						
Assessor	164,623	154,143	10,480	154,721	143,626	11,095
Total Disbursements	164,623	154,143	10,480	154,721	143,626	11,095
RECEIPTS OVER (UNDER) DISBURSEMENTS	877	1,025	148	5,279	(1,898)	(7,177)
CASH, JANUARY 1	5,017	5,017	0	6,915	6,915	0
CASH, DECEMBER 31	\$ 5,894	6,042	148	12,194	5,017	(7,177)

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

GASCONADE COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
UNION ELECTRIC FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Intergovernmental	\$ 6,265	6,410	6,400	6,177	(223)	
Contract receipts	34,812	34,817	29,723	29,723	0	
Interest	350	410	300	412	112	
Total Receipts	41,427	41,637	36,423	36,312	(111)	
DISBURSEMENTS						
Emergency Operations Center	41,596	41,083	36,423	35,996	427	
Total Disbursements	41,596	41,083	36,423	35,996	427	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(169)	554	0	316	316	
CASH, JANUARY 1	593	593	277	277	0	
CASH, DECEMBER 31	\$ 424	1,147	277	593	316	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit F

GASCONADE COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW ENFORCEMENT TRAINING FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 2,960	2,842	2,070	3,231	1,161	
Intergovernmental	1,200	1,471	300	1,275	975	
Interest	40	85	35	47	12	
Total Receipts	4,200	4,398	2,405	4,553	2,148	
DISBURSEMENTS						
Sheriff	3,800	3,133	2,400	2,365	35	
Total Disbursements	3,800	3,133	2,400	2,365	35	
RECEIPTS OVER (UNDER) DISBURSEMENTS	400	1,265	5	2,188	2,183	
CASH, JANUARY 1	3,504	3,504	1,316	1,316	0	
CASH, DECEMBER 31	\$ 3,904	4,769	1,321	3,504	2,183	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit G

GASCONADE COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY TRAINING FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 725	644	850	715	(135)	
Interest	20	20	15	24	9	
Total Receipts	745	664	865	739	(126)	
DISBURSEMENTS						
Prosecuting Attorney	1,200	461	770	736	34	
Total Disbursements	1,200	461	770	736	34	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(455)	203	95	3	(92)	
CASH, JANUARY 1	836	836	833	833	0	
CASH, DECEMBER 31	\$ 381	1,039	928	836	(92)	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit H

GASCONADE COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY BAD CHECK FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 4,425	5,427	4,500	4,328	(172)	
Interest	250	138	300	286	(14)	
Total Receipts	4,675	5,565	4,800	4,614	(186)	
DISBURSEMENTS						
Prosecuting Attorney	12,500	7,581	10,500	8,686	1,814	
Total Disbursements	12,500	7,581	10,500	8,686	1,814	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(7,825)	(2,016)	(5,700)	(4,072)	1,628	
CASH, JANUARY 1	8,775	8,775	12,847	12,847	0	
CASH, DECEMBER 31	\$ 950	6,759	7,147	8,775	1,628	

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit I

GASCONADE COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 EMERGENCY 911 FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
911 phone tax	\$ 124,000	131,433	7,433	127,000	119,328	(7,672)
Interest	770	571	(199)	750	771	21
Other	50	126	76	200	50	(150)
Transfers in	55,000	55,000	0	100,000	100,000	0
Total Receipts	179,820	187,130	7,310	227,950	220,149	(7,801)
DISBURSEMENTS						
Salaries	143,673	148,026	(4,353)	155,839	142,425	13,414
Office expenditures	45,970	45,364	606	89,501	68,034	21,467
Equipment	8,960	6,442	2,518	9,460	8,334	1,126
Other	13,000	11,765	1,235	6,600	6,564	36
Total Disbursements	211,603	211,597	6	261,400	225,357	36,043
RECEIPTS OVER (UNDER) DISBURSEMENTS	(31,783)	(24,467)	7,316	(33,450)	(5,208)	28,242
CASH, JANUARY 1	42,305	42,305	0	47,513	47,513	0
CASH, DECEMBER 31	\$ 10,522	17,838	7,316	14,063	42,305	28,242

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit J

GASCONADE COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SHERIFF'S DEPARTMENT LAW ENFORCEMENT FUND

Year Ended December 31,			
1999			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Charges for services	\$ 20,000	25,962	5,962
Intergovernmental	0	14,536	14,536
Interest	160	176	16
Total Receipts	20,160	40,674	20,514
DISBURSEMENTS			
Supplies	0	2,244	(2,244)
Equipment	24,000	22,625	1,375
Total Disbursements	24,000	24,869	(869)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,840)	15,805	19,645
CASH, JANUARY 1	4,568	4,568	0
CASH, DECEMBER 31	\$ 728	20,373	19,645

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit K

GASCONADE COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
RECORDER'S RECORD RETENTION FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Intergovernmental	\$ 0	5,578	0	0	0	
Charges for services	10,200	9,758	8,900	9,774	874	
Interest	200	601	0	478	478	
Total Receipts	10,400	15,937	8,900	10,252	1,352	
DISBURSEMENTS						
Recorder of Deeds	22,600	16,201	23,000	18,431	4,569	
Total Disbursements	22,600	16,201	23,000	18,431	4,569	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(12,200)	(264)	(14,100)	(8,179)	5,921	
CASH, JANUARY 1	16,420	16,420	24,599	24,599	0	
CASH, DECEMBER 31	\$ 4,220	16,156	10,499	16,420	5,921	

The accompanying Notes to the Financial Statements are an integral part of this statement.



Exhibit L

GASCONADE COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
FAMILY SERVICE AND JUSTICE FUND

Year Ended December 31,			
1999			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Charges for services	\$ 4,000	2,970	(1,030)
Interest	0	57	57
Total Receipts	4,000	3,027	(973)
DISBURSEMENTS			
Other	4,000	0	4,000
Total Disbursements	4,000	0	4,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	3,027	3,027
CASH, JANUARY 1	1,020	1,020	0
CASH, DECEMBER 31	\$ 1,020	4,047	3,027

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit M

GASCONADE COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 HEALTH CENTER FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 125,000	135,263	10,263	113,000	125,171	12,171
Intergovernmental	244,923	227,759	(17,164)	222,820	202,532	(20,288)
Charges for services	9,500	8,920	(580)	12,500	9,890	(2,610)
Interest	2,500	2,803	303	2,500	3,008	508
Other	2,200	5,052	2,852	4,400	5,239	839
Transfers in	10,000	0	(10,000)	10,000	2,705	(7,295)
Total Receipts	394,123	379,797	(14,326)	365,220	348,545	(16,675)
DISBURSEMENTS						
Salaries	276,182	267,956	8,226	245,438	240,075	5,363
Office expenditures	57,330	54,261	3,069	47,950	51,167	(3,217)
Equipment	12,500	2,959	9,541	7,500	10,130	(2,630)
Mileage and training	21,500	19,530	1,970	23,300	19,352	3,948
Programs	18,000	13,847	4,153	28,000	20,717	7,283
Other	22,200	12,930	9,270	12,900	9,220	3,680
Total Disbursements	407,712	371,483	36,229	365,088	350,661	14,427
RECEIPTS OVER (UNDER) DISBURSEMENTS	(13,589)	8,314	21,903	132	(2,116)	(2,248)
CASH, JANUARY 1	14,672	14,672	0	16,788	16,788	0
CASH, DECEMBER 31	\$ 1,083	22,986	21,903	16,920	14,672	(2,248)

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit N

GASCONADE COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
COUNTY HEALTH BUILDING FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
Budget		Actual	Budget		Actual	
RECEIPTS						
Interest	\$	500	498	(2)		
Other		5,000	7,376	2,376		
Total Receipts		5,500	7,874	2,374		
DISBURSEMENTS						
Transfer out		10,000	0	10,000		
Total Disbursements		10,000	0	10,000		
RECEIPTS OVER (UNDER) DISBURSEMENTS		(4,500)	7,874	12,374		
CASH, JANUARY 1		22,335	22,335	0		
CASH, DECEMBER 31	\$	17,835	30,209	12,374		

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit O

GASCONADE COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
CIRCUIT CLERK INTEREST FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Interest	\$ 1,500	1,867	650	1,740	1,090	
Total Receipts	1,500	1,867	650	1,740	1,090	
DISBURSEMENTS						
Circuit Clerk	3,500	0	150	7	143	
Total Disbursements	3,500	0	150	7	143	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,000)	1,867	500	1,733	1,233	
CASH, JANUARY 1	10,974	11,411	3,215	9,678	6,463	
CASH, DECEMBER 31	\$ 8,974	13,278	3,715	11,411	7,696	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit P

GASCONADE COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
ASSOCIATE CIRCUIT INTEREST FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Interest	\$ 500	517	625	591	(34)	
Total Receipts	500	517	625	591	(34)	
DISBURSEMENTS						
Associate Circuit	1,500	1,500	5,000	0	5,000	
Total Disbursements	1,500	1,500	5,000	0	5,000	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,000)	(983)	(4,375)	591	4,966	
CASH, JANUARY 1	5,618	5,610	5,019	5,019	0	
CASH, DECEMBER 31	\$ 4,618	4,627	644	5,610	4,966	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit Q

GASCONADE COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW LIBRARY FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 1,750	1,668	1,650	1,753	103	
Total Receipts	1,750	1,668	1,650	1,753	103	
DISBURSEMENTS						
Law Library	1,600	2,585	1,200	1,560	(360)	
Total Disbursements	1,600	2,585	1,200	1,560	(360)	
RECEIPTS OVER (UNDER) DISBURSEMENTS	150	(917)	450	193	(257)	
CASH, JANUARY 1	2,815	2,815	2,622	2,622	0	
CASH, DECEMBER 31	\$ 2,965	1,898	3,072	2,815	(257)	

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit R

GASCONADE COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 COMMUNITY MENTAL HEALTH BOARD FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 134,402	135,240	838	128,297	125,148	(3,149)
Intergovernmental	1,500	338	(1,162)	1,500	637	(863)
Interest	6,000	5,444	(556)	5,700	7,810	2,110
Total Receipts	141,902	141,022	(880)	135,497	133,595	(1,902)
DISBURSEMENTS						
Office expenditures	590	442	148	590	388	202
Mileage and training	100	60	40	100	0	100
Contract payments	176,910	161,579	15,331	176,973	136,135	40,838
Contingency reserve	30,000	29,439	561	10,000	0	10,000
Total Disbursements	207,600	191,520	16,080	187,663	136,523	51,140
RECEIPTS OVER (UNDER) DISBURSEMENTS	(65,698)	(50,498)	15,200	(52,166)	(2,928)	49,238
CASH, JANUARY 1	92,958	92,958	0	95,886	95,886	0
CASH, DECEMBER 31	\$ 27,260	42,460	15,200	43,720	92,958	49,238

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Notes to the Financial Statements



GASCONADE COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Gasconade County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, Health Center Board, or the Community Mental Health Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1999, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Domestic Violence Fund	1999 and 1998
Helds Island Road Project - CDBG Fund	1999
Sheriff's Department Law Enforcement Fund	1998
Family Service and Justice Fund	1998

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Law Library Fund	1999 and 1998
Sheriff's Department Law Enforcement Fund	1999

Section 50.740, RSMo 1994, prohibits expenditures in excess of the approved budgets.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statement for the year ended December 31, 1999, did not include the Helds Island Road Project - CDBG Fund.

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1999, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The financial statements do not include the cash balances of the County Collector, who collects and distributes property taxes as an agent for various local governments. However, for the purpose of these risk disclosures, the County Collector's cash balances are included since collateral securities to cover amounts not covered by federal depository insurance are pledged to the county rather than to specific county officials.

Of the county's bank balance at December 31, 1999, \$2,931,201 was covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name and \$2,184,594 was covered by collateral pledged by one bank and held by a correspondent bank but not in the county's name.

Of the county's bank balance at December 31, 1998, \$2,708,344 was covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name and \$1,264,484 was covered by collateral pledged by one bank and held by a correspondent bank but not in the county's name.

The Community Mental Health Board's deposits at December 31, 1999 and 1998 were entirely covered by federal depositary insurance. However, because of significantly higher bank balances at certain times during the year, uninsured and uncollateralized balances existed at those times although not at year-end.

To protect the safety of county deposits, Section 110.020, RSMo 1994, requires depositaries to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

Schedule

GASCONADE COUNTY, MISSOURI  
SCHEDULE OF FINDINGS  
YEARS ENDED DECEMBER 31, 1999 AND 1998

This schedule includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

## Follow-Up on Prior Audit Findings

GASCONADE COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS

Our prior audit report issued for the two years ended December 31, 1997, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

## SECTION ON OTHER MATTERS



GASCONADE COUNTY, MISSOURI  
LETTER ON OTHER MATTERS

We have audited the special-purpose financial statements of various funds of Gasconade County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated August 31, 2000.

We did not review the operations of elected officials with funds other than those presented in the special-purpose financial statements. The operations of such officials will be reviewed and reported on during the state auditor's next scheduled audit of the county.

This Letter on Other Matters presents matters other than the findings, if any, reported in the accompanying Schedule of Findings. These matters resulted from our audit of the special-purpose financial statements of Gasconade County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*. Nevertheless, the county should consider these matters and take appropriate corrective action.

1.     Collateral Security and Bank Accounts

The County Treasurer and County Collector do not formally monitor the county's bank balances to ensure the depository banks pledge sufficient collateral securities. Safekeeping receipts for securities pledged to the county and copies of receipts authorizing the release of pledged securities are not always maintained by the County Treasurer.

The County Treasurer does not reconcile the county's disbursement bank accounts on a monthly basis. As a result, unnecessary delays occur in the follow up of old outstanding checks, reallocating monies from voided checks to the appropriate funds, and allocating interest earned on the bank accounts to the appropriate funds.

2.     County Expenditures

The County Commission does not review invoices or supporting documentation when they sign disbursement checks. Rather, the County Commission signs a summary listing of warrants to be paid and only requests invoices or supporting documentation when there is a question about a specific expenditure.

3.     Closed Meeting Minutes

While minutes of the regular County Commission meetings indicated the reason for entering closed sessions; minutes were not maintained for closed sessions. In addition, the regular meeting minutes often did not disclose decisions made by the Commission while in closed session, when applicable.

4. Health Center

The duties of transmitting monies to the County Treasurer and reconciling the Health Center receipt slips to the County Treasurer's receipt slips are not adequately segregated. The Office Manager is responsible for receipting monies at the main office, recording transactions, preparing transmittals, transmitting monies to the County Treasurer, and reconciling receipt slips from the County Treasurer to the accounting records. No one independent of these duties performs reconciliations of the various records. In addition, a copy of the receipt slips issued at the time monies are transmitted by the Health Center's satellite offices to the main office are not reconciled to the satellite offices' receipt books.

The Health Center has not recorded fixed assets acquired during the two years ended December 31, 1999 on the property control record and expenditures for fixed asset purchases are not periodically reconciled to the additions to the property control record. Written authorization is not obtained prior to disposition of assets. The Health Center did not conduct annual physical inventories during the two years ended December 31, 1999.

5. Community Mental Health Board

The board did not review contractors' records during the audit period to ensure that the services being billed complied with the contract terms, were properly supported, and were provided to Gasconade County residents. Payments of such billings totaled approximately \$166,000 and \$111,000 during the years ended December 31, 1999 and 1998, respectively.

This Letter on Other Matters is intended for the information of the management of Gasconade County, Missouri, and other applicable government officials. However, this letter is a matter of public record and its distribution is not limited.